MR. K. GEORGE (*Financial Secretary to Government*): In 1093, Mr. Dukoff Gordon, who examined the account system followed in the State, pointed out that the inspection of the accounts maintained in the offices of Heads of Departments is desirable only in the following cases: —

(1) Departments which render original accounts to the Account Office.

(2) Departments where there are material quantities of stores held in account and where there are large items of receipts.

He expressed the opinion that the inspection of the accounts of offices which have only ordinary accounts of usual receipts, and expenditure on salaries, establishment and contingencies is undesirable as it would be vexatious and would weaken the control and responsibility of the Head of the Office. These views were accepted by Government, and from 1093 onwards, the inspection of accounts in the offices of Heads of Departments by the Account Office has been restricted to the two classes enumerated by Mr. Gordon. The orders of Government are contained in G. O. Fl. 569, dated the 6th March, 1919.

Quinquennial Audit of the Offices of Heads of Departments.

145. **MR. C. P. TARAKAN** (*Kunnatnad*): Will the Government be pleased to state whether, in the interests of efficiency, they will be pleased to order the auditing of the accounts of the offices of Heads of Departments at least once in five years?

MR. K. GEORGE (*Financial Secretary to Government*): The matter will be considered by Government.

Offices audited during 1095—1100.

146. **MR. C. P. TARAKAN** (*Kunnatnad*): Will the Government be pleased to state whether any of the offices of Heads of Departments has been audited during the past five years, and, if so, to state the names of such offices and also the general results of the audit?

MR. K. GEORGE (*Financial Secretary to Government*): The accounts of the offices of the following Heads of Departments have been inspected during the past five years:—

(*a*) Departments rendering original accounts to the Account Office:

(i) Maramath Executive Engineer's Office.
(ii) Anchal Superintendent's Office.

(*b*) Departments in which there are large items of receipts or stores:

(i) Ayurveda Pharmacy and Hospital.
(ii) The Military Department (Nayar Brigade and Body Guard).
(iii) Excise Commissioner's Office (Stores).
(iv) Police Commissioner's Office (Stores and Receipts under Motor Vehicles Regulation).
(v) Museum and Public Gardens.

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(vi) Government Press.
(vii) Central Prison.
(viii) Public Library.

The results of the inspections are embodied in the inspection reports sent to the departments concerned. The general results indicate improvement.

Women Offenders in Police Custody.

147 **MR. C. P. TARAKAN** (*Kunnatnad*): Will the Government be pleased to prohibit male Police Constables escorting women offenders in Police lock-ups when they go for answering the calls of nature?

MR. K. NARAYANAN PANDALAY (*Ag. Chief Secretary to Government*): Government regret that it is impracticable in existing circumstances to appoint a female warder staff at each Police Station.

MR. C. P. TARAKAN (*Kunnatnad*): ഏതെങ്കിലും പോലീസ്സ്റ്റേഷനിൽ സ്ത്രീകളായ തടവുപുള്ളികൾ ഉണ്ടായിരിക്കുന്നകാലത്തു ടെമ്പററിയായി സ്ത്രീ വാർഡർമാരെ നിയമിക്കാൻ മജിസ്ട്രേട്ടിനോ പോലീസ അസിസ്റ്റൻറുസൂപ്രണ്ടിനോ ഒരധികാരം കൊടുക്കുന്നപക്ഷം ഈ അസൌകര്യത്തിൽനിന്നും രക്ഷപ്പെടാൻ മാർഗ്ഗമില്ലേ?

MR. K. NARAYANAN PANDALAY (*Ag. Chief Secretary to Government*): അങ്ങനെ ഒരു വ്യവസ്ഥ ചെയ്യുന്നതിൽ വേറെ പലമാതിരി അസൌകര്യങ്ങൾ ഉണ്ടെന്നാണ ഗവർണ്മെൻറു കാണുന്നതു്.

MR. C. P. TARAKAN (*Kunnatnad*): അതെന്താണെന്നു് അറിഞ്ഞാൽകൊള്ളാം.

MR. K. NARAYANAN PANDALAY (*Ag. Chief Secretary to Government*): സ്ത്രീകൾക്കു ഒന്നാമതുപുള്ളികളെ സൂക്ഷിക്കാനുള്ള ത്രാണി കുറഞ്ഞുപോകുന്നു വരാം. മറു കാൺസ്റ്റബിൾമാരുടെകൂടെ നിയമിക്കയാണെങ്കിൽ അതിൽനിന്നും വളരെ അപവാദങ്ങളും ദോഷങ്ങളും ഉണ്ടാകുമെന്നാണു് ഗവർണ്മെൻറു വിചാരിക്കുന്നതു്.

MR. C. P. TARAKAN (*Kunnatnad*): ഇപ്പോഴത്തെ സമ്പ്രദായപ്രകാരം അപവാദത്തിനു ഇടയുണ്ടാകയില്ലേ?

MR. K. NARAYANAN PANDALAY (*Ag. Chief Secretary to Government*): കഴിയുന്നതുമങ്ങനെയുള്ള അവസരങ്ങൾ കുറയ്ക്കണമെന്നാണ് ഉദ്ദേശം.

MR. C. P. TARAKAN (*Kunnatnad*): ഇപ്പോഴത്തെ സമ്പ്രദായത്തെക്കാൾ കൂടുതൽ അപവാദം സ്ത്രീകളെ നിയമിക്കുന്നതായാൽ ഉണ്ടാകുമെന്നാണോ ഗവർണ്മെൻറിൻെറ അഭിപ്രായം?

MR. K. NARAYANAN PANDALAY (*Ag. Chief Secretary to Government*): അതേ.

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